

House Bill 1528 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 28<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Banks County School District ad  
2 valorem taxes for educational purposes in the amount of \$16,000.00 of the assessed value  
3 of the homestead for certain residents of that school district who have annual incomes not  
4 exceeding \$10,000.00 and who are 65 years of age or over, approved April 13, 2001 (Ga. L.  
5 2001, p. 4130), so as to increase the amount of such exemption; to provide for applicability;  
6 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;  
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from Banks County School District ad valorem  
11 taxes for educational purposes in the amount of \$16,000.00 of the assessed value of the  
12 homestead for certain residents of that school district who have annual incomes not  
13 exceeding \$10,000.00 and who are 65 years of age or over, approved April 13, 2001 (Ga. L.  
14 2001, p. 4130), is amended by striking subsection (a) of Section 1 and inserting in its place  
15 a new subsection (a) to read as follows:

16 "(a) Each resident of the Banks County School District who is a senior citizen is granted  
17 an exemption on that person's homestead from all Banks County School District ad  
18 valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value  
19 of that homestead, if that person's income, together with the income of the spouse of such  
20 person who resides within such homestead, does not exceed \$10,000.00 for the  
21 immediately preceding taxable year. The value of that property in excess of such exempted  
22 amount shall remain subject to taxation."

23 **SECTION 2.**

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1 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
2 superintendent of Banks County shall call and conduct an election as provided in this section  
3 for the purpose of submitting this Act to the electors of the Banks County School District for  
4 approval or rejection. The election superintendent shall conduct that election on the date of  
5 the November, 2006, state-wide general election and shall issue the call and conduct that  
6 election as provided by general law. The superintendent shall cause the date and purpose of  
7 the election to be published once a week for two weeks immediately preceding the date  
8 thereof in the official organ of Banks County. The ballot shall have written or printed  
9 thereon the words:

10 "( ) YES Shall the Act be approved which increases the homestead exemption from  
11 Banks County School District ad valorem taxes for educational purposes for  
12 ( ) NO residents of that school district who are 65 years of age or over and who  
13 have annual incomes not exceeding \$10,000.00 from \$16,000.00 to  
14 \$20,000.00?"

15 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
16 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
17 such question are for approval of the Act, Section 1 shall become of full force and effect on  
18 January 1, 2007. If the Act is not so approved or if the election is not conducted as provided  
19 in this section, Section 1 of this Act shall not become effective and this Act shall be  
20 automatically repealed on the first day of January immediately following that election date.  
21 The expense of such election shall be borne by Banks County. It shall be the election  
22 superintendent's duty to certify the result thereof to the Secretary of State.

### 23 SECTION 3.

24 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
25 its approval by the Governor or upon its becoming law without such approval.

### 26 SECTION 4.

27 All laws and parts of laws in conflict with this Act are repealed.